

INFORMATION AND INSTRUCTIONS
APPLICATION FOR DELAWARE SPECIAL FUEL DEALER LICENSE

INSTRUCTIONS: Please carefully read this information. All questions must be answered and necessary additional documentation attached to process the license application. Please print all answers clearly.

“Applicant”, as referenced in the Special Fuel Dealer Application, is the business entity that intends to conduct business in the State of Delaware as a licensed Special Fuel Dealer.

Title 30, Chapter 51, Section 5131 (5) defines a Delaware Special Fuel Dealer as follows:

“(5) **"Special Fuel Dealer"** means any person in the business of handling special fuel who delivers any part thereof into the fuel supply tank or tanks of a motor vehicle not then owned or controlled by him.”

Title 30, Chapter 51, Section 5131 identifies the following additional terms with applicable definitions which are stated in the above **“Special Fuel Dealer”** definition:

“(3) **"Motor vehicle"** means any vehicle propelled by an internal combustion engine and licensed or subject to be licensed for operation upon the highways.”

“(4) **"Special Fuel"** means and includes all combustible gases and liquids suitable for the generation of power for propulsion of motor vehicles, except that it does not include gasoline as defined in S5101 of this title...”

Title 30, Chapter 51, Section 5132 (b) of the Delaware Motor Fuel & Special Fuel Tax law states (in part) the following in regards to the imposition of tax for a licensed Special Fuel Dealer:

“There is hereby levied and imposed a tax of 22 cents per gallon, computed in the same manner and subject to the same limitations, as the tax rate established for gasoline in S5110 of this title, as amended, on the use (within the meaning of the word "use" as defined in S5131 of this title) of special fuel when such special fuel is delivered into the supply tanks of motor vehicles in this State by a licensed special fuel dealer or a licensed special fuel user. Said tax, with respect to all special fuel delivered by a licensed special fuel dealer into supply tanks of motor vehicles in this State, shall attach at the time of such delivery and shall be collected by such dealer from the special fuel user and shall be paid over to the Department of Transportation as hereinafter provided.”

Please note that a separate dealer license application is required for each special fuel bulk tank location within the state of Delaware. In addition, this application does not apply to a dealer that pays the Delaware state excise tax to his or her supplier at the time in which special fuel is purchased.

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To obtain a Delaware Special Fuel Dealer license, the following steps are required:

1. Complete & sign the Special Fuel Dealer License Application.
2. Please enclose with the completed license application a check for \$10.00 made payable to the Delaware Motor Fuel Tax Administration. This is a non refundable license application fee.
3. Please enclose with the completed license application a special fuel surety bond made payable to the State of Delaware, Motor Fuel Tax Administration. Every licensed dealer is required to file with the State of Delaware, Motor Fuel Tax Administration, a bond in the approximate sum of 3 times the average monthly special fuel tax due or estimated to be due by such dealer under the existing law of the State. In no case shall such bond be less than \$5,000 nor more than \$200,000. A Delaware Special Fuel Dealer license number cannot be issued until this bond is posted.

Please note that if the application is incomplete, \$10.00 check not enclosed, and/or special fuel surety bond not attached, the application will be returned. Please mail the application, check, & surety bond to the following address: Delaware Department of Transportation, Motor Fuel Tax Administration, P. O. Drawer E, Dover, DE 19903. All applications will be processed within 10 business days from the date of receipt upon the timely submission of all required documentation. If there are additional questions, please contact our office at (302) 744-2710.